Victor Morawetz, Austen G. Fox and John G. Milburn not only contend that Gov. Hughes was right in objecting because of the power the amendment would give the national Government to tax State and municipal securities, but they also go further than the Governor and insist that to adopt such an amendment would be to remove the protection against an above of the terminal tax at the such as a state and power states would pay the smaller and power states would pay to make the formula tax state. It is understood that it will be at least to adopt such an amendment would be to remove the protection against an above of the transport of the first payment which the Constitution now stands. abuse of the taxing power which the Con-

with all his distinguished brethren of the with all his distinguished brethren of the Kow York bar in regard to the effect of the words from whatever source designation the proposed amendment, but it is pointed out that should New York rived" in the proposed amendment, but ment provided it was put in proper form.

securities or the salaries of State or municipal officials, because such a power would seriously imperif the independence and autonomy of the States.

ing, that the words this point at all. They say.

In the light of these canons of construct portion of any lature needs of the Union. any case, we are of opinion that it is "A fremely unlikely that the supreme trust of the United States would poid that the "from shatever source deriwas meaningless and ineffective, that words were not employed in their natural sense, that the congress and the people

amendment incorporated in the new carriff law a corporation tax, and that in the test cases growing out of that tax the Government in its argument and insisted substantially not only that Congress could constitutionally by Corporation but that the words "from all portations but that the words "from all sources" nust be held to cover income to express my complete conform such sourcities. In the face, there
This operation with the conformal administration of our Meytle avenue line at Broad way will increase the service on Mayrile avenue in a Broad way will increase the service on Mayrile avenue in a

at is a matter of common knowledge that as part of a programme to secure the pasname of the Payne-Aidrich tariff lan A number of Senators and Representatives were invisting upon the insertion in the tariff law of a general recome tax sumilar Concerning the other point raised

randum say that if the old checks are to be done away with and ten or twelve. But every states can be made to bear nine-tenths be become of the expense of the Government and example. of the expense of the Government and cost of improvements, waste and expressed to state and is an annually in extravagant administration, construct one set aside the judicially according to the objections to the discharge of the judicially according to the surface of the judicially according to set aside the judicially according to the surface and capt.

The objections to the discharge of the judicially according to the little state are not qualified to vote on the judicially according to the little state and capt. The judicially according to the little state are not qualified to vote on the judicially according to the little state and capt. The judicially according to the little state are not qualified to vote on the judicially according to the little state are not qualified to vote on the judicially according t

AGREEING WITH ROOT.

Federal Power to Tax Income "From Whater ever Source" Without the Prescribed Agreet Source "Without the Prescribed Source "Without the Presc Apportionment Among the States be made to bear the whole burden of taxation. Even fixing the limit at \$5,000 would be the same in principle as if New York State levied a direct tax on all real proposed and the Legislature in opposition to the Proposed income tax amendment to the Constitution of the United States Joseph H. Choate, William D. Guthrie, Victor Morawetz, Austen G. Fox and John G. Millburn not only contend that engaged in a given line of business."

abuse of the taxing power which the Constitution contains in the rule of apportionment adopted as a compromise in the constitutional convention, a safeguard as necessary now as it was when the Constitution was framed.

In a separate memorandum which is appended Francis Lynde Stetson concurs with all his distinguished brethren of the coast more than 90 per cent, of the said that the company is inched and it is said that the company is particularly anxious to have the occupation of the Canal street section. The company says in its application that if its offer is accepted it will make many transit improvements on its lines. The application says that the result of the coast more than 90 per cent, of the use of the new tunnel will be:

rived" in the proposed amendment, but dissents from them in asserting that an income tax levied by apportionment would income tax levied by apportionment would if the amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would not oppose an income tax, as it can, that would be practically impossible if the amendment were to pass, because the would not oppose an income tax, as it can, that would be practically impossible if the amendment were to pass, because the would not oppose an income tax, as it can, that would be practically impossible if the amendment were to pass, because the would not oppose an income tax, as it can, that would be practically impossible if the amendment were to pass, because the would not oppose an income tax amendment were to pass, because the would rake precedence. ment provided it was put in proper form.

The memoranda of the aix lawyers directly replies to some of the contentions made by Senator Root in his recent resistance of the arguments of Gov. Hughes. In the majority memorandum Mr. Choate and his associates at the outset declare that out results have such a power is met by the assertion that our rederal system is unique and that expenses borne by the States or the salaries of State or musicipal securities or the salaries of St

States. Concluding the majority say:

It has been impressively urged by Senator Root that the Lagislature of New York should take especial care to exclude every Examining the contention which they narrow and self-sh motive or influence upon line and lines of the southern district now say the leaders of Congress are now mak- its action and consider the proposal in a tributary to and best served by the way of "from whatever spirit of broad national patriotism and for the Brooklyn Bridge. surce derived" could not be construed the best interests of the whole country as intending to give this power, the memo- We use the same spire of patriotism and randum says that the history of the we arge also the observance of constitue be a better distribution of the traffic by measure in the House and Senate appears, thousi morality. But we are profoundly to contain no explanation or debate on interests of the whole country that the "It is now urged by distinguished Senstore and economists that the clause prospered, shall not be hastily and inconfrom whatever source derived may safely sider tely amended or tinkered with and be disregarded and be treated as wholly that I shall be trusted to work our future negligible and meaningless and that it would be the duty of the courts to construe and apply the amendment as if this particular clause had not been inserted. It was not been inserted to work our properties and onsettish action. The Empire State has already been more than her share of Evidence transfer to say nothing of the We submit that this contention is in direct in disputable fact that she has always taken conflict with one of the fundamental and the greater part of all deverument loans, hest settled rules of constitutional con- 1 of the locanic taxes collected during the place cracial years from 1862 to 1857 New The lawyers quote from a decision of York paid \$58,270,000 or 32 per cent, of the the Supreme Court written by Chief 1808-01 New York contributed in Federal not be presumed that any clause in the past has paid not only more than her pro-tonstitution was intended to be without part on shutared according to population, less rare lines proportion calculated. Taney to the same effect. The menudustice Marshall to the effect that it could have select on. The Empire State in the

> In his memorandum Mr. Stetson says that he concurs with his associates in more carmiles as announce account of ex-what they have to say regarding the tending present service over William-share construction and effect of the clause Bridge from Delahors served to Park row from whatever source derived, and This does not include any of the additional

It may be conceded that the Federal Covernment should have the power to amendment did not confer power to the impose an income tax without apportion this extension are not so essential in the incomes derive. from State and in the ment have seen the States. Such power pal bonds or the salaries of State office a should be so timited as not in any degree is no congestion on the Brooklyn Bridge and other points of present congestions. that incomes from State bonds and the and to display of the local jurisdiction which safaries of State officials would not be displayed to be and to display the safaries of State officials would not be displayed to an and to display the safaries of State officials would not be displayed to be and to display the safaries of State officials would not be displayed to be an additional to be safaries of State officials would not be displayed to be an additional to be safaries of State officials. salaries of State officials would not to express terms are reserved from the the non-rush hours would be an additional taxable under the proposed amendment in express terms are reserved from the the non-rush hours would be an additional taxable under the proposed amendment of expression to the Inited outside. These three per stations will not derived from any source.

States to this end each State and its make three convenient for Brooklyn passions. unicipal subdivisions are and support to take their trains It is further pointed out that the same should entitle to be entitled to borrow rather than go to congress which fractied the proposed amendment incorporated in the new case and instruments for local administration of our My lariff law a corporation tax, and that the free from exaction of any other power, way will increase

om such scurities. In the face, there—I venture to express my complete concerning to the repeated attempts made currence, vould be set aside by an amend-timpose such taxes and repeated ment to the Federal Constitution conferring will not consider a long lease of the turnel to the company is will—to the company is will—t decisions by the Supreme Court that no upon the congress the power to impose decisions by the Supreme Court that no such power to impose such power exists under the Constitution now it is hardly to be supposed, say the authors of the memorandum, that the courts when asked to pass on the new amendment. If adopted in its present form, would not feel constrained to hold that the words "from whatever source derived" excluded any implied limitation. The memorandum of Mr. Choate darived" excluded any implied limitation. The memorandum of Mr. Choate and hos special special covernment of the power not previously exercisable and his associates goes on to say here. Sixteenth Amendment was proposed superfluors would seem to be the opinion of vorce constitutional lawyers of great

to the tax inserted in the act of 1891, whith the hope that the Sunname Court of the Enited States might be induced to reverse its ruling in the income tax cases of 1861 to order to avoid any such provision in the act of 1895 a compremise was made under which the majority agreed to pass a scertainment of a total sum required to according to the previous under which the majority agreed to pass a scertainment of a total sum required.

It was surey comes is not that which has been contem-

But even such a tax probably should not bear nine-tenths be belond the powers of the Federal GovGovernment and ernment Not believing that such a tax

HUGHES RIGHT ON INCOME TAX exempt incomes of certain amounts or B. R. T. AFTER SUBWAY LOOP

PUBLIC SERVICE BOARD NOT TO MAKE LONG CONTRACT.

Submits a Statement of the Advantages of Running Its Elevated Trains Over the Williamsburg Bridge to the Old

The Brooklyn Rapid Transit Company applied yesterday to the Public Service Commission for permission to operate its elevated trains crossing the Williamsburg Bridge through the Centre street loop in this borough. This line is prac-tically finished except for the terminal

'indeed, as the Constitution now stands, that part of the line which has been fin-

the use of the new tunnel will be:

First To bring traffic crossing both the Williamsburg and Brooklyn bridges to the one point in Manhattan at or near City

Hall Second-To increase the number of cars an hour for the present traffic and give better time on account of the freer movement

of trains Third The operation of our Myrtle avenue

the dills and upper Fulton street over the Williamsburg Bridge. This would greatly relieve the Brooklyn Bridge possible a freer movement and an increased operation of trains on the Brighton Beach

tension of the Williamsburg terminal will relieving the points of greatest congestion DECISION AGAINST FURLONG. HE THOUGHT FIRE WAS OUT decrease in the eartings per carmile or the lengthening of the haul per passenger for the same rate of fare.

To undertake this additional burden the

First-Cost of making elevated track

second. The cost of providing the necessary factisties, including a sub-station to main there while his appeal is being made supply the additional power, to operate this to the higher courts.

grade at the Manhattan end of the Williams. burg Bridge, and this cost would be increased with the increased weight of equip-

taining and overating subvay facilities in serve from one to two years. the extension from the Manhattan end of the Will amsburg Bridge to Park rot Fifth Operating approximately 1,000,000

The additional faciaties afforded by this and freely to maintain itself tion during the non-rish traffic and to that action of his associate. to levy taxes and to employ 'ngen-, the bridges. This operation with the con-

to the company. If the company is willing to operate the tunnel on a short lease; that is, for the time in fact that the Brook-

Manhattan bridges. The Brooklyn part of the loop is also to be connected with the Broadway-Lafayette subway in that borough, and in turn this by joining with the Fourth avenue (Brooklyn) line is to form the tri-borough subway which has been mapped out by the commission.

LOSSES IN MEXICAN OIL.

H. Clay Pierce on His Way to Arrange a Peace With the Pearsons.

AUSTIN, Tex., April 12. - H. Clay Pierce a joint resolution to amend the Constitunon of the United States ac as to vest in the
national Government power to lay direct
fiscome taxes without apportsonment in
other words, the fundamental law framed,
as Marshail said, to endure for ages, was
to be amended as an incident to the passage

as apportson as apportson as a proportion of the continuing Mr. Stetson asserts.

Continuing Mr. Stetson asserts

But su apportson in

State and no State could decrease its own
as Marshail said, to endure for ages, was
to be amended as an incident to the passage

Continuing Mr. Stetson asserts.

Continuing Mr. Stetson asserts

But su a apportsoned law upon ineighteen months.

comes is not that which has been contemporary tariff law. It was surely a most dangerous practice and innovation, transfer with menage to our institutions to barrier away the interests of many States for such an eph-emeral consideration or to amount the national Constitution in such an important provision in the hasty and ill considered manner we have shown above. To quote Penn's famous phrase, p was like hashed amount should be surprished inheritance for a poor mess of perishing pottage.

Taking up the point of the proportion. This sind of an income tax certainly is not company more than \$1,000,000, due to the proper time. This sind of an income tax certainly is price to bring the war to a close and that this bean and the proposed to bring the war to a close and that this basis of settlement has been proposed. Division of the Messican field between them or the sale outright of the Pearson relinery, pipe lines and all other oil interests to the Waters-Pierce Oil Company. It is said that the Pearsons have fixed a value of \$15,000,000 gold upon the point of the proportion.

Taking up the point of the proportion and of an income tax certainly is proposed.

This sind of an income tax certainly is proposed.

This sind of an income tax certainly is proposed to bring the war to a close and that this bean and that this basis of settlement has been proposed. Division of the Messican field between them or the sale outright of the Pearson relinery, pipe lines and all other oil interests to the Waters-Pierce Oil Company. It is said that the Pearsons have fixed a value of \$15,000,000 gold upon the point of the proportion tax.

This sind of an income tax certainly is proposed.

This sind inverses of original estimates and or actual needs.

This sind of an income tax certainly is proposed.

The index of the proposed to be a surely proposed to be a surely proposed to be a surely proposed.

The index of the proposed to be a surely proposed to be a surely proposed.

The index of the proposed to be a surely proposed to be a surel is reported that both sides are willing

Taking up the point of the proportion.

New York would pay of such a tax if lavied in the manner proposed instead of by apportionment, a point defended by Senstor Root, the authors of this memorandum say that if the old checks are to practicable and practicable and practicable it would be a read of the old checks are to practicable and practicable and practicable it would be a read of the old checks are to practicable and prac

GAS MAINS SHOW OUR CITY'S

1890

1906

1310

NDER the surface of the avenues and streets of the Boroughs of Manhattan and the Bronx lie hidden 1,435 miles of mains and nearly 1,000 miles of "service pipes." The latter are the pipes that conduct the gas from the mains to your home or place of business.

Your gas company has no control over the piping in your building or over the gas fixtures.

As the city has grown, so have the mains increased in size until a part of the system now includes a main 60 inches in diameter - the largest gas main in the world.

The mains and service pipes may be likened to the arteries and veins in the human body. Through arteries and veins of iron flows the material that gives you light, heat and power. These miles of metal represent millions of dollars in original cost and labor, and their up-keep each year costs additional hundreds of thousands of dollars.

In every other way your interests are taken care of, and at any gas office information will be cheerfully given concerning the latest appliances for lighting, heating and cooking, or for power.

Consolidated Gas Company of New York

GEO. B. CORTELYOU, President

under the present operation however, with the present traffic this would mean a Only Appellate Division Can Save Forme

Magistrate From Sing Sing. Justice Stapleton in the Supreme Court in Brooklyn yesterday refused to grant a company must assume additional items of writ of reasonable doubt to former Magisexpense, among which the most prominent trate Henry J. Furlong, who is trying to Building Burned After He Went Away keep out of Sing Sing following his conviction for accepting a bribe. Unless the connections at Myrtle avenue and Bread- Appellate Division reverses this ruling Furlong will have to go to prison and re-

Since a jury found him guilty of corthird. The increased cost of operation rupt practices in office Furlong has been

In making application for the writ W. entitled to a new trial on the ground that Justice Kapper should have dismissed the

to accept a bribe.
At the trial Justice Kapper refused to

EXHUME RUTH WHEELER BODY Proceeding Designed to Prove It That of

murder Albert Wolter will be tried on

torney's office to show conclusively that the bones found in Woiter's fireplace came from the body that was found on the fire escape on the outside of the house in which the young stenored the was last seen all.

of the dead girl It was said last night that the Coroner's

physicians established to their satisfac-tion the relationship they were trying Wallace D Scott, counsel for Wolter, in ex parte proceedings before Justice

Greenbaum attempted to get a change of venue Justice Greenbaum denied the motion yesterday

ATHLETE WINS A PRIZE.

head of the Waters-Pierce Oil Company, Halfback Rebb of Cornell Excels in a Scholarship Contest. ITHACA. April 12. The Frances Samp-

son fine arts prize has been awarded to Stewart Evarts Robo of Richmond Hill. N. Y. a junior in the college of arts and sciences and one of the halfbacks on last year's varsity football team. There were nine competitors for the prize. which is awarded to the undergraduate showing the best interpretative knowledge of the graphic arts and architecture.

Robbiwill enter the college of archi-tecture next fail. He is best known in student circles as a football player. He pon the was on the varsity squad two years ago and last fall proved to be one of the best ground gainers on the team. Friends of athletics assert that his winning the prize athletics assert that his winning the prize proves again the contention that a man may be a good athlete and at the same time a good student.

The prize was founded by Prof. Martin Wright Sampson in memory of his wife.

THAW A BANKRIPT.

BATTALION CHIEF BEGGIN TO BE TRIED FOR NEGLIGENCE.

With His Men-Fireman Charged With Insulting a Civil Service Commissioner - Abolishing the Soft Snaps. As a result of failing to extinguish a

fire on the night of March 9 in the building at 517 West Forty-fifth street Chief Beggin, in charge of the Ninth Battation, b) reason of the increased service over the confined in the Raymond street jail. It is to be tried for neglect of duty. The is proposed to take him to Sing Sing to- fire in question started a little before day, as the privilege of giving bail is de- midnight. The firemen drenched it and nied with the denial of the writ of reason- went away. Four hours later flames get able doubt. He is under sentence to a new start and the building was detroyed.

The charge against Chief Beggin says Bourke Cockran held that his client was that he "failed to take the necessary precaution to see that said fire was entirely extinguished, and did leave and indictment without submitting the case to the jury. Cockran claims that the entire theory of the prosecution was entirely extinguished, and did leave and did allow all members of the Fire Determinent theory of the prosecution was entirely extinguished, and did leave and did allow all members of the Fire Determinent to leave the premises before the property of the cockrant of the premises per a particular to account a bridge. and regulations of 1905.

Firemen say this is the first time such! diamiss the indictment on these arguments. a charge has been made. Among the and Justice Stapleton in refusing to grant the writ of reasonable doubt upholds the Croker. Deputy Chief Martin and several Croker. Deputy Chief Martin and several privates. The trial will be held at 10 o'clock on Friday morning. George Gordon Battle will appear for the de-fendant. Fire Commissioner Waldo is to

sit as judge.

Another unusual charge pending against by Municipal Civil Service Commissioner Richard Welling against Louis Semansky assistant foreman of Hook and Ladder Company 36. It is charged that Semansky while supervising the receipt and weigh-ing of forage at the quarters of his company requested a citizen. Richard Welling, to move along in an insulting manner." The alleged offence took place last July. Mr. Welling, it is said, displayed great interest in the weighing of the forage and was rudely driven away when he ventured to ask questions. Comprisventured to ask questions. Commissioner Waldo will sit at this trial also, which is scheduled for Thursday morning.

As a result of an investigation made by Chief Croker and Deputy Chief Guerin upon the order of Commissioner Waldo rwelvemen who have been detailed to the Bureau of Repairs and Supplies will go back to fighting fire. Details in this bureau are regarded as soft snaps. The bureau force has been reduced once already by the Fire has been reduced once already by the Fire Commissioner, but he was not satisfied, and told his chiefs to find out how many men could be spared from the bureau without lowering its efficiency. The chiefs report that two engineers of steamers and eleven firemen can easily he spared. There is one possible exception in the case of Fireman George E. Walsh of Engine Company 171. He has made a study of fire house construction and has become such an expert that he

made a study of fire house construction and has become such an expert that he cannot be replaced easily. Probably he will remain in the bureau.

Since the Fire Commissioner began looking into the matter of details he has made up two entire fire companies with men who had soft snaps. The Commissioner intends to do away with all the easy details possible and put the men back at their legitimate business—the fighting of fire. He intends to abolish several clerical details. There are enough cierks to do the work, and the Fire Commissioner is going to see that they do it. missioner is going to see that they do it

FOURTH TO BE AS PUPILS SAY Boys Fear Girls Will Gutvote Them and Put the Lid On.

MONTCLAIR, N. J., April 12. The local

Schools for a vote.

If a majority of the pupils declare in favor of an old fashioned Fourth of July it is almost certain that the Town Council will not take any action this year to make less noisy the celebration. But the boys fear that if the girl pupils are permitted to vote they will carry the day for a quiet Fourth. It is likely that Supt. Randall Spaulding, who was out of town to-day, will be appealed to by the boys to refuse suffrage to the girls on the ground that the latter are not qualified to vote on the subject.

The introdefficer A. Fileti said the ten had hidden away in the coal bunkers, combing out when the ship were imprisoned in the ship's hospital. The third offficer supposed that the ten could be locked up for disorderly conduct, but Magistrate Kernochan said the case was not in his jurisdiction, and they were sent back to the Duca d'Aosta.

The akipper is responsible for the return of the stowaways. Every one that gets away may cost him \$500. The Duca d'Aosta sails on Saturday and Capt. Ansaldo will have to keep the ten aboard meanwhile, as Ellis Island does not take care of stowaways.

BROOKLYN ADVERTISEMENTS.

BROOKLYN ADVERTISEMENTS.

Special Sale This Week Slightly Used Pianos

\$150Cost when new \$200. Thayer Piano, Boudoir size Armstrong Plano, large, dark case\$ 175Cost when new \$250. Horace M. Waters Plano, dark case \$240 Cost when new \$325.

\$295Cost when new \$400. Sterling Plano, concert scale \$210Cost when new \$275. Bailey Plano, large size

\$225Cost when new \$325. Webster Piano, walnut case. \$200Cost when new \$275. Claffin Piano, medium size ..\$210Cost when new \$400. Sterling Plano, largest size

\$170Used: worth \$225. Mendelssohn Plano, oak case. American Plano, medium size. \$120 Actually worth \$160.

Jacobs Bros. Piano, fancy, case. \$190 Worth \$250 when new. Weikert Bros., largest mahogany \$210 Worth when new \$275 sterling Plane, large, mahogany \$250 When new cost \$325

Mathushek, large size, dark case \$150When new cost \$375

Huntington Piano, walnut case \$240 When new cost \$300 Playerplano (Sterling), discon tinued style

Hantington Plano, medium size \$225When new cost \$300 Hantington Plano, medium \$145When new cost \$250

Swick & Co. Piano, large size. \$105When new cost \$225 Bent Plane, large size, mahogany \$225When new cost \$350

Ouvrier Plano, medium size

5135When new cost \$175 If you do not care to pay cash, our liberal charge account

\$460 Sold regularly at \$600

system will meet any suggestions you may make as to method Phone 2092 Main for all Tuning, Repairing & Moving Orders

The Sterling Piano a

Largest Exclusive Piano House in Greater New York 518-520 Fulton St., Cor. Hanover Pl., Brooklyn Open Saturday Evenings Until 10 o'Clock.

CAN'T LAND HIS STOWAWAYS. FLEEING CHAUFFEUR HURT

Skipper of the Bues d'Aosta Must Just Bumped a Car With His Taxicab and May Keep Them Aboard. Die of Broken Head Ten stowaways who boarded the John R. Burns, 64 years old of J

authorities having been appealed to by Italian Line steamship Duca d'Aosta at Hewes street, Williamsburg, was knowled the Women's Club to enact an ordinance Palermo and arrived here in her on Mon-down at Marcy and Division avenue prohibiting the sale of fireworks and fire-crackers on the Fourth the Town Council day that Capt. Francesco Ansaldo asked McCormick. The chauffeur put on speci-

concluded that the school children were the ones to decide whether an ordinance to that effect should be adopted, and accordingly the question will be submitted to the pupils of the Montelair public schools for a vote.

If a majority of the pupils declare in fewer of an old fashioned Fourth of July and the construction of the Court of the Co

Burns was taken to the Williamsburg Hospital in a critical condition



Made in Scotland

from Spanish Seville oranges - the only kind that have that sharp, slightly bitter. appetizing zest. Nopreservatives.

Makes a good breakfast better. Keiller's "Stace 1797"

Marmalade